



Jay E. Gruber
Senior Attorney
Law & Government Affairs

Room 420
99 Bedford Street
Boston, MA 02111
617 574-3149
(281) 664-9929
jegrub@att.com

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BY HAND AND ELECTRONIC MAIL

Mary Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Performance Assurance Plan, D.T.E. 03-50

Dear Ms. Cottrell:

On May 19, 2005, by Hearing Officer and Analyst Memorandum, the Department requested comments regarding Verizon's proposed April 29, 2005, revisions to the Massachusetts Performance Assurance Plan, purportedly consistent with revisions made in New York pursuant to the New York Public Service Commission's actions there.

This letter is to notify the Department that AT&T has no comments, but reserves its right to file reply comments if appropriate.

Thank you very much.

Respectfully submitted,

Jay E. Gruber

cc: Julie Howley Westwater, Hearing Officer
Deborah Alexander, Analyst
D.T.E 03-50 Service List